

School of Accountancy (SOA)
MAcc — Professional Accountancy
Effective for Students Admitted Fall 2023

	Course	Hours	Total Hours
INTEGRATED—BS Degree			
Accounting Jr. Core:	ACC 401-409	24	<u>24</u>

General Management Required Courses

Business Law	ACC 241	3	
Money and Economics	ACC 453	3	
Business Finance*	FIN 520	3	
Operations Management*	GSCM 530	3	
Organizational Behavior*	HRM 540	3	
Ethics for Accounting	MSB 571	3	
Strategic Management*	STRAT 560	3	<u>21</u>

*MAcc equivalent of BS Accounting requirement

Professional Accountancy Required Courses:

Research Seminar	ACC 515	3	
Advanced Taxation	ACC 522	3	
Advanced Professional Accounting Analytics	ACC 525	3	
Advanced Financial Statement Auditing	ACC 530	3	
Advanced Management Accounting	ACC 531	1.5	
Advanced Professional Financial Accounting	ACC 540	3	
Financial Statement Analysis	ACC 541	1.5	<u>18</u>

Analytics and Technology Elective (3 hours required):

Risk Assurance and IT Audit (W)	ACC 551	1.5	
Cyber Risk Assessment in Accounting (W)	ACC 552	1.5	
Applied Accounting Technology (Sp)	ACC 553	3	
Enterprise Resource Planning in Accounting (F)	ACC 554	3	
Applied Accounting Analytics (W)	ACC 555	3	
Database Analysis and Design (F)	ACC 556	3	
Accounting Technology Hub (F,W)	ACC 558	3	
			<u>3</u>

Professional Accountancy Electives (15 hours required): 15

Students are required to take 15 credit hours from the Professional Accountancy Approved Elective Courses. Students are encouraged to complete one or more emphases.

TOTAL HOURS **81**

Undergraduate Minor Course Substitutions and Elective Credit

Students who have officially declared the undergraduate minor below are eligible for the noted course substitution. In addition, three credit hours of electives from the undergraduate minor below may be used as a MAcc elective. However, if a student does not complete the minor, they will be required to take the originally prescribed course (even if they have completed the course substitution) and the additional three credit hours from the minor will not count as a MAcc elective.

Economics	ECON 381	substitutes	ACC 453	3	+ 3 elective credits
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PROFESSIONAL ACCOUNTING

SAMPLE Class Schedules for Fall 2023

IMPORTANT:

- All classes that are underlined and in bold must be taken during the semester indicated. There is some flexibility with the other classes.
- **THE BS DEGREE MUST BE AWARDED AT THE SAME TIME AS THE MAcc DEGREE.**

SCHEDULE #1: REGULAR						
Assumed Completed	Fall 2023	Winter 2024	Spring 2024	Summer 2024	Fall 2024	Winter 2025
ECON 110	<u>ACC 515</u> <u>3</u>	<u>ACC 540</u> <u>3</u>			<u>ACC 522</u> <u>3</u>	<u>ACC 531</u> <u>1.5</u>
FIN 201	<u>ACC 525</u> <u>3</u>	ACC 241 3			<u>HRM 540</u> <u>3</u>	<u>ACC 541</u> <u>1.5</u>
M COM 320	<u>ACC 530</u> <u>3</u>	ACC 453 3			STRAT 560 3	<u>GSCM 530</u> <u>3</u>
MKTG 201	<u>FIN 520</u> <u>3</u>	MSB 571 3			Elective 3	Elective 3
GE		Elective 3			Elective 3	Elective 3
RELIGION						Elective 3
	12	15			15	15

SCHEDULE #2: WINTER INTERNSHIP						
Assumed Completed	Fall 2023	Winter 2024	Spring 2024	Summer 2024	Fall 2024	Winter 2025
ECON 110	<u>ACC 515</u> <u>3</u>	<u>ACC 599R</u> <u>3</u>	Elective 3	ACC 241 3	<u>ACC 522</u> <u>3</u>	<u>ACC 531</u> <u>1.5</u>
FIN 201	<u>ACC 525</u> <u>3</u>	(Elective)	MSB 571 3	STRAT 392 3	<u>HRM 540</u> <u>3</u>	<u>ACC 540</u> <u>3</u>
M COM 320	<u>ACC 530</u> <u>3</u>				Elective 3	<u>ACC 541</u> <u>1.5</u>
MKTG 201	<u>FIN 520</u> <u>3</u>				Elective 3	<u>GSCM 530</u> <u>3</u>
GE					Elective 3	ACC 453 3
RELIGION						Elective 3
	12	3	6	6	15	15

EMPHASES FOR PROFESSIONAL ACCOUNTANCY ELECTIVES

Professional Stem students are required to take 5 approved electives (a total of 15 credits). There are 7 emphases to choose from with 9 credits required for each emphasis. The emphases are: Assurance and Advisory, Banking and Asset Management, Data Analytics, Healthcare Leadership, International Accounting, Management and Consulting, and Taxation. You are encouraged to complete one or more emphasis.

Emphases for Electives (9 hours each)

If you have questions about the significance of an emphasis, please contact one of the professors associated with the emphasis. The semester a course is offered is subject to change.

Assurance and Advisory (Greg Burton, Doug Prawitt, Tim Seidel, Mark Zimbelman)

The Assurance and Advisory Emphasis focuses on developing skills and preparing students for a career in providing professional services designed to enhance or improve the quality of information available for various stakeholders to use in making investment and other decisions. Such professional services include financial statement audits as well as a variety of attestation, assurance, and general advisory services.

1. ACC 550 Fraud Prevention and Detection (F)

Complete 2 of the following classes:

- ACC 555 Applied Accounting Analytics (W)
- ACC 556 Database Analysis and Design (F)
- IS 505 Programming for Data Science (W)
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- MBA 622 Investments (W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F)
- MBA 626 Asset Management (W)
- MBA 627 International Finance (F,W)

Banking and Asset Management (Mike Drake, Jake Thornock)

The Banking and Asset Management Emphasis helps prepare students for a career in the financial service industry. The courses focus on valuation, investment management, and securities markets.

Complete 3 of the following classes:

- MBA 622 Investments (W)
- MBA 624 Capital and Security Markets (F)
- MBA 626 Asset Management (W)
- MBA 627 International Finance (F,W)
- MBA 629A and MBA 629B Silver Fund, Part 1 (F) and Part 2 (W)
- MBA 635 and MBA 636 Financial Modeling A and B (1.5 credits each) (W)
- MBA 686 Real Estate Analysis: Finance and Investment (F, W)

Data Analytics (Bill Heninger, Scott Summers, David Wood)

The Data Analytics Emphasis focuses on building practical skills that are in high demand related to technology. Classes will focus on developing skills related to databases, data visualization, and programming languages. You can read the requirements for the Information Systems Minor [here](#).

Complete 3 of the following classes:

- ACC 555 Applied Accounting Analytics (W)
- ACC 556 Database Analysis and Design (F)
- ACC 591R TechHub.training Class (W) – will receive a permanent course number in the future
- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- IS 566 Advanced Database Management (W)

Healthcare Leadership (Bill Tayler)

The Healthcare Leadership Emphasis will provide students with a broad overview of healthcare industry and is intended both for those interested in simply learning more about healthcare, as well as for those who wish to acquire the foundational knowledge necessary for a successful career in healthcare. Targeted careers in healthcare accounting include public accounting work related to healthcare (advisory/audit/tax), healthcare consulting, or other healthcare related work (e.g., cost accounting, internal audit, corporate finance, operations finance, etc., for government agencies, hospitals, insurance companies, medical technology firms, or pharmaceutical companies). If you complete the Healthcare Leadership Emphasis, you will have completed most of the requirements for the [Healthcare Leadership Scholarship](#) and the Healthcare Leadership Minor.

1. ACC 588 Healthcare Industry Dynamics (F,W)
2. MSB 589R Healthcare Leadership Lecture Series (F,W)
3. Complete 2 of the following classes:
 - HLTH 316 Health Systems & Policy (F,W)
 - HLTH 425 Working with Vulnerable & Diverse Populations (F,W)
 - MSB 682 Healthcare Delivery Management (F)
 - MSB 683 Healthcare Law and Regulations (F)
 - MSB 685R Healthcare Industry Research (F,W)
 - MSB 686 Healthcare Finance (W)

International Accounting (Greg Burton, Scott Summers)

The International Accounting Emphasis requires that you participate in an approved study abroad program or have an approved significant non-mission related international experience. The International Accounting Emphasis focuses on thinking about accounting and business with a global mindset and providing a foundation for those who wish to work abroad at some point in their careers.

1. ACC 545 International Accounting (Sp)
2. MSB 430 Introduction to International Business (F,W,Sp,Su)

Complete 1 of the following classes:

- MBA 627 International Finance (F,W)
- MSB 596R Business Language (F,W)

Management and Consulting (Steve Smith, Monte Swain, Bill Tayler, Sheri Thomas)

The Management and Consulting Emphasis prepares students for a career involving operations finance, corporate finance, cost/management accounting, financial planning and analysis, or related work/consulting.

Complete 3 of the following classes:

- IS 515 Spreadsheets for Business Analysis (F,W)
- IS 520 Spreadsheet Automation (F,W)
- MBA 546 Human Resource Management Skills (W)
- MBA 622 Investments (W)
- MBA 623 Corporate Governance (W)
- MBA 624 Capital and Security Markets (F)
- MBA 626 Asset Management (W)
- MBA 627 International Finance (F,W)
- MBA 686 Real Estate Analysis: Finance and Investment (F,W)

Taxation (John Barrick, Troy Lewis, Brian Spilker, Ron Worsham)

The Taxation Emphasis provides tax knowledge for people preparing for roles as closely held business owners, CFOs, controllers, and partners in local or regional CPA firms. Among other things, this emphasis prepares students to better understand and communicate about tax planning strategies and tax compliance requirements as they work with management, advisors, and clients.

Complete 3 of the following classes:

- ACC 523 Tax Research Methodology (F)
- ACC 560 Special Problems in Federal Taxation (F)
- ACC 561 Corporate Taxation 1 (W)
- ACC 562 Corporate Taxation 2 (F)
- ACC 563 Taxation of Partnerships (W,Sp)
- ACC 566 Methods and Advanced Accounting for Income Taxes (W)
- ACC 580 Advanced Individual Taxation (F)
- ACC 590 State and Local Tax (Sp)

APPROVED MAcc ELECTIVE COURSES
Professional Stem

Accounting

ACC 523	Tax Research Methodology (F)
ACC 550	Fraud Prevention and Detection (F)
ACC 551	Risk Assurance & IT Audit (W)
ACC 552	Cyber Risk Assessment in Accounting (W)
ACC 555	Applied Accounting Analytics (W)
ACC 556	Database Analysis and Design (F)
ACC 560	Special Problems in Federal Taxation (F)
ACC 561	Corporate Taxation 1 (W)
ACC 562	Corporate Taxation 2 (F)
ACC 563	Taxation of Partnerships (W,Sp)
ACC 566	Methods and Accounting for Income Taxes (W)
ACC 580	Advanced Individual Taxation (F)
ACC 588	Healthcare Industry Dynamics (F,W)
ACC 590	State and Local Tax (Sp)
ACC 591R	Section 1: RevenueHub (F,W) Section 2: Applied Accounting Technology (Sp) Section 3: Enterprise Resource Planning in Accounting (F) Section 3: Accounting Technology Hub (F,W)
ACC 599R	Academic Internship (W,Sp,Su)

Human Resource Management

HRM 402	Human Resource Management (W)
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Information Systems

IS 505	Programming for Data Science (W)
IS 515	Spreadsheets for Business Analysis (F,W)
IS 520	Spreadsheet Automation (F,W)

MBA

MBA 535	Leadership and the Gospel (F,W)
MBA 537	Change Management (W)
MBA 546	Human Resource Management Skills (W)
MBA 619	Customer Relationship Management (W)
MBA 622	Investments (W)
MBA 623	Corporate Governance (W)
MBA 624	Capital and Security Markets (F)
MBA 626	Asset Management (W)
MBA 627	International Finance (F,W)
MBA 631	Power, Influence & Negotiation (F)
MBA 634	Quality Management (W)
MBA 686	Real Estate Analysis: Finance and Investment (F,W)

Marriott School of Business

MSB 430	Introduction to International Business (F,W,Sp,Su)
MSB 494R	On-Campus Experiential Project (F,W)
MSB 589R	Healthcare Leadership Lectures (F,W)
MSB 596R	Business Language (F,W)
MSB 599R	Healthcare Internship (F,W,Sp,Su)
MSB 682	Healthcare Delivery Management (F)

MSB 683 Healthcare Law and Regulations (F)
MSB 685R Healthcare Industry Research (F,W)
MSB 686 Healthcare Finance (W)